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This chapter provides the guidelines for establishing the true tax value of residential yard and agricultural yard structures. This chapter includes guidelines for collecting and recording the physical characteristics of each type of yard structure, the procedures necessary to calculate the replacement cost of each yard structure, and the procedures necessary to calculate the true tax value of each yard structure.

Step-by-step instructions indicate how to enter information about residential and agricultural yard structures in the “Summary of Non-Residential Improvements” section of the property record card. The necessary depreciation tables and cost schedules are provided in Appendix B and Appendix C.

Residential yard structures include:

- utility sheds
- greenhouses
- tennis courts
- stables
- boat houses
- gazebos
- car sheds
- bath houses
- detached garages
- exterior features valued as yard items
- geothermal heating and cooling systems
- solar heating and cooling systems
- in-ground swimming pools
- above-ground swimming pools
- swimming pool enclosures

Agricultural yard structures include:

- dairy barns
- feed lots
- silos
- steel grain bins
- granaries
- milk houses
- milking parlors
- tobacco barns
- quonset buildings
- wire corn cribs
- slurry tanks
- lean-tos
- veal confinement facilities
- trench and bunker silos
- bank and flat barns
- chicken, duck, and turkey barns
- hog confinement facilities
- poultry confinement facilities
- poultry houses, non-confinement
- frame corn cribs, free-standing type
- frame corn cribs, drive-through type
- potato storage buildings
- butler low-moisture silage silos
- general purpose pole-framed barns and machine sheds

Completing a Property Record Card

The valuation of residential and agricultural yard structures is recorded in the “Summary of Non-Residential Improvements” section of the property record card, shown in Figure 5-1. Space is provided in the table to itemize each structure. Each row corresponds to one particular structure. The improvement value of all of the structures is totaled at the bottom of the table.

Note: If the property has more structures than there are rows in this section of the property record card, use an additional card (or cards) to describe those structures.

The steps for completing the property record card for residential and agricultural yard structures are grouped into the following tasks, described in the sections below:

- Task 1—Record information about the structure.
- Task 2—Determine the base rate for the structure.
- Task 3—Determine the adjusted base rate and replacement cost for the structure.
- Task 4—Calculate the remainder value of the structure.
- Task 5—Calculate the improvement value of the structure.
- Task 6—After performing Task 1 through Task 5 for each structure on the property, calculate the total non-residential improvement value for the property.

IMPROVEMENT DATA AND COMPUTATIONS																			
Major Items					Improvement Features														
Residential					Agricultural														
C Concrete Floor D Dirt Floor E Electric Lights G Grade H Heating I Insulation L Loft P Plumbing S Siding T Type of Construction T Frame/Wire T Attached Drive Thru T No Root T Floor T CRIB T GRANARIES T Storage Bins T Pole Type T GRAIN BINS - STEEL T Metal Light or T Rubber Capable T QUONSET BUILDINGS T E/I/H T CONCRETE T SLURRY TANKS T Inground/above ground T Round/Rectangle T Sink Cover/No Cover T Attached at End T Lean-to T S/T/D/L T SWIMMING POOL T Underwater Lighting T Vinyl/Ceramic/Fiberglass T Filter T Heater T Non-rectangular Shape T Enclosure Type T TENNIS COURT T Asphalt T UTILITY SHED T/G					BARN T/S/L/P/E/I/D/Q CONFINEMENT T/P/E/C/I Slatted Floors CORN CRIB T Frame/Wire Attached Drive Thru No Root Floor CRIB GRANARIES Storage Bins Pole Type GRAIN BINS - STEEL Metal Light or Rubber Capable QUONSET BUILDINGS E/I/H CONCRETE SLURRY TANKS Inground/above ground Round/Rectangle Sink Cover/No Cover Attached at End Lean-to S/T/D/L SWIMMING POOL Underwater Lighting Vinyl/Ceramic/Fiberglass Filter Heater Non-rectangular Shape Enclosure Type TENNIS COURT Asphalt UTILITY SHED T/G														
O T E N																			
SUMMARY OF RESIDENTIAL IMPROVEMENTS																			
ID	Use	Story	Const.	Grade	Year	Est.	Cond.	Base Rate	Features	L/M	Adj. Rate	Size or Area	Replacement Cost	Total Depr.	Remainder Value	% Comp	Nibol Factor	Improvement Value	
01	Dwelling																		
02																			
03																			
04																			
05																			
06																			
07																			
SUB-TOTAL, ONE UNIT																			
SUB-TOTAL, _____ UNITS																			
Grade and Design Factor ()																			
ADJUSTED SUB-TOTAL																			
Location Multiplier																			
Replacement Cost																			
Heating & Air Conditioning																			
Central Warm Air																			
Hot Water or Steam																			
Heat Pump																			
No Heat (Granny/Visit Space)																			
Water Heater																			
Extra Fridges																			
Central Air Cont																			
Extra Living Conversion #																			
Unit																			
Designed #																			
TOTAL																			
No Plumbing																			
Plumbing																			
Full Bath																			
Half Baths																			
Kitchen Sink																			
Water Heater																			
TOTAL																			
ADJUSTED SUB-TOTAL																			
Location Multiplier																			
Replacement Cost																			
Heating & Air Conditioning																			
Central Warm Air																			
Hot Water or Steam																			
Heat Pump																			
No Heat (Granny/Visit Space)																			
Water Heater																			
Extra Fridges																			
Central Air Cont																			
Extra Living Conversion #																			
Unit																			
Designed #																			
TOTAL																			
No Plumbing																			
Plumbing																			
Full Bath																			
Half Baths																			
Kitchen Sink																			
Water Heater																			
TOTAL																			
ADJUSTED SUB-TOTAL																			
Location Multiplier																			
Replacement Cost																			
Heating & Air Conditioning																			
Central Warm Air																			
Hot Water or Steam																			
Heat Pump																			
No Heat (Granny/Visit Space)																			
Water Heater																			
Extra Fridges																			
Central Air Cont																			
Extra Living Conversion #																			
Unit																			
Designed #																			
TOTAL																			
No Plumbing																			
Plumbing																			
Full Bath																			
Half Baths																			
Kitchen Sink																			
Water Heater																			
TOTAL																			
ADJUSTED SUB-TOTAL																			
Location Multiplier																			
Replacement Cost																			
Heating & Air Conditioning																			
Central Warm Air																			
Hot Water or Steam																			
Heat Pump																			
No Heat (Granny/Visit Space)																			
Water Heater																			
Extra Fridges																			
Central Air Cont																			
Extra Living Conversion #																			
Unit																			
Designed #																			
TOTAL																			
No Plumbing																			
Plumbing																			
Full Bath																			
Half Baths																			
Kitchen Sink																			
Water Heater																			
TOTAL																			
ADJUSTED SUB-TOTAL																			
Location Multiplier																			
Replacement Cost																			
Heating & Air Conditioning																			
Central Warm Air																			
Hot Water or Steam																			
Heat Pump																			
No Heat (Granny/Visit Space)																			
Water Heater																			
Extra Fridges																			
Central Air Cont																			
Extra Living Conversion #																			
Unit																			
Designed #																			
TOTAL																			
No Plumbing																			
Plumbing																			
Full Bath																			
Half Baths																			
Kitchen Sink																			
Water Heater																			
TOTAL																			
ADJUSTED SUB-TOTAL																			
Location Multiplier																			
Replacement Cost																			
Heating & Air Conditioning																			
Central Warm Air																			
Hot Water or Steam																			
Heat Pump																			
No Heat (Granny/Visit Space)																			
Water Heater																			
Extra Fridges																			
Central Air Cont																			
Extra Living Conversion #																			
Unit																			
Designed #																			
TOTAL																			
No Plumbing																			
Plumbing																			
Full Bath																			
Half Baths																			
Kitchen Sink																			
Water Heater																			
TOTAL																			
ADJUSTED SUB-TOTAL																			
Location Multiplier																			
Replacement Cost																			
Heating & Air Conditioning																			
Central Warm Air																			
Hot Water or Steam																			
Heat Pump																			
No Heat (Granny/Visit Space)																			
Water Heater																			
Extra Fridges																			
Central Air Cont																			
Extra Living Conversion #																			
Unit																			
Designed #																			
TOTAL																			
No Plumbing																			
Plumbing																			
Full Bath																			
Half Baths																			
Kitchen Sink																			
Water Heater																			
TOTAL																			
ADJUSTED SUB-TOTAL																			
Location Multiplier																			
Replacement Cost																			
Heating & Air Conditioning																			
Central Warm Air																			
Hot Water or Steam																			
Heat Pump																			
No Heat (Granny/Visit Space)																			
Water Heater																			
Extra Fridges																			
Central Air Cont																			
Extra Living Conversion #																			
Unit																			
Designed #																			
TOTAL																			
No Plumbing																			
Plumbing																			
Full Bath																			
Half Baths																			
Kitchen Sink																			

Task 1—Recording Information

In this task, you provide descriptive information about the characteristics of the structure. The shading in Figure 5-2 indicates the columns of the “Summary of Non-Residential Improvements” table that you complete in this task.

IMPROVEMENT DATA AND COMPUTATIONS									
Occupancy		Story Height		Bsm't Crawl		IMPROVEMENT FEATURES			
1 <input type="checkbox"/> Single Family 2 <input type="checkbox"/> Duplex 3 <input type="checkbox"/> Triplex 4 <input type="checkbox"/> 4-6 Family 5 <input type="checkbox"/> 6-10 Home		--- 1 --- 2 Bi-level 3 Tri-level 4 Full		0 None 1 Unfinished 2 1/2 Finished 3 3/4 Finished 4 Finished		Major Items C Concrete Floor D Dirt Floor G Electric Lights H Heating I Insulation P Plumbing Q Living Quarters S Salls T Type of Construction U Type of Improvement			
Construction		Base Area		Floor		BARN			
1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		T/S L/P/E/I/D/Q Open Side G Ground H Heating I Insulation P Plumbing Q Living Quarters S Salls T Type of Construction U Type of Improvement			
Roofing		TOTAL BASE		TOTAL BASE		AGRICULTURAL			
Asphalt Shingles Slate or Tile		Row-type Adjustment SUB-TOTAL		SUB-TOTAL Unfinished Interior		Storage Bins GRAIN BINS - STEEL Diameter & Height or Bushel Capacity OTHER T BUILINGS E/I/H DETACHED GARAGE Floor Asphalt/Concrete SLURRY TANKS Round/Rectangular GREENHOUSE Free Standing Lean-to at End STABLES L/I/O SWIMMING POOL Underwater Lighting Tile, Ceramic/Plastic Heater Non-rectangular Shape Concrete Apron TENNIS COURT Clay/Soil/Asphalt U/I/G SHED			
1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		Storage Bins GRAIN BINS - STEEL Diameter & Height or Bushel Capacity OTHER T BUILINGS E/I/H DETACHED GARAGE Floor Asphalt/Concrete SLURRY TANKS Round/Rectangular GREENHOUSE Free Standing Lean-to at End STABLES L/I/O SWIMMING POOL Underwater Lighting Tile, Ceramic/Plastic Heater Non-rectangular Shape Concrete Apron TENNIS COURT Clay/Soil/Asphalt U/I/G SHED			
1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		Storage Bins GRAIN BINS - STEEL Diameter & Height or Bushel Capacity OTHER T BUILINGS E/I/H DETACHED GARAGE Floor Asphalt/Concrete SLURRY TANKS Round/Rectangular GREENHOUSE Free Standing Lean-to at End STABLES L/I/O SWIMMING POOL Underwater Lighting Tile, Ceramic/Plastic Heater Non-rectangular Shape Concrete Apron TENNIS COURT Clay/Soil/Asphalt U/I/G SHED			
1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		Storage Bins GRAIN BINS - STEEL Diameter & Height or Bushel Capacity OTHER T BUILINGS E/I/H DETACHED GARAGE Floor Asphalt/Concrete SLURRY TANKS Round/Rectangular GREENHOUSE Free Standing Lean-to at End STABLES L/I/O SWIMMING POOL Underwater Lighting Tile, Ceramic/Plastic Heater Non-rectangular Shape Concrete Apron TENNIS COURT Clay/Soil/Asphalt U/I/G SHED			
1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		Storage Bins GRAIN BINS - STEEL Diameter & Height or Bushel Capacity OTHER T BUILINGS E/I/H DETACHED GARAGE Floor Asphalt/Concrete SLURRY TANKS Round/Rectangular GREENHOUSE Free Standing Lean-to at End STABLES L/I/O SWIMMING POOL Underwater Lighting Tile, Ceramic/Plastic Heater Non-rectangular Shape Concrete Apron TENNIS COURT Clay/Soil/Asphalt U/I/G SHED			
1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		Storage Bins GRAIN BINS - STEEL Diameter & Height or Bushel Capacity OTHER T BUILINGS E/I/H DETACHED GARAGE Floor Asphalt/Concrete SLURRY TANKS Round/Rectangular GREENHOUSE Free Standing Lean-to at End STABLES L/I/O SWIMMING POOL Underwater Lighting Tile, Ceramic/Plastic Heater Non-rectangular Shape Concrete Apron TENNIS COURT Clay/Soil/Asphalt U/I/G SHED			
1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		Storage Bins GRAIN BINS - STEEL Diameter & Height or Bushel Capacity OTHER T BUILINGS E/I/H DETACHED GARAGE Floor Asphalt/Concrete SLURRY TANKS Round/Rectangular GREENHOUSE Free Standing Lean-to at End STABLES L/I/O SWIMMING POOL Underwater Lighting Tile, Ceramic/Plastic Heater Non-rectangular Shape Concrete Apron TENNIS COURT Clay/Soil/Asphalt U/I/G SHED			
1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		1 Frame or Aluminum 2 Succo 3 Tile 4 Concrete Block 5 Metal 6 Concrete 7 Brick 8 Stone 9 Frame w/Masonry		Storage Bins GRAIN BINS - STEEL Diameter & Height or Bushel Capacity OTHER T BUILINGS E/I			

Figure 5-2. Columns Completed in Task 1

To record information about the structure, perform these steps:

- Step 1 In the “ID” column, select an identification number for the structure. Record the information about the structure in the row corresponding to this identification number. Also, use this number to identify the location of the individual structure relative to the dwelling or other structures in the sketch area.
- Note:** It is *not* necessary to sketch the structure to scale or to show the dimensions of the structure in the sketch area.
- Step 2 In the “Use” column, enter the predominant use of the structure. A list of common use options is provided earlier in this chapter.
- Step 3 In the “Story Height” column, enter the height of the structure in feet, measured from the top of the floor to the eaves.
- Step 4 In the “Const. Type” column, enter the type of exterior wall construction used for the structure. The exterior wall construction options are
- Frame or aluminum (Fr)
 - Stucco (Stco)
 - Tile (Tile)
 - Concrete block (CB)
 - Metal (Mtl)
 - Concrete (Conc)
 - Brick (Br)
 - Stone (Stn).
- Step 5 In the “Grade” column, enter the grade for the structure. Information about determining the grade for a structure is provided in Appendix A.
- Step 6 In the “Year Const.” column, indicate when the structure was originally constructed. Follow these guidelines:
- If you are sure of the date, enter just the date, for example “1990”.
 - If you (the assessor) must estimate the date, enter the date followed by a question mark, for example “1985?”.
 - If the owner estimates the date, enter the date followed by “+/-”, for example “1985+/-”.
 - Enter “Old” to indicate construction prior to:
 - 1938 if the structure is depreciated from the 40 year life expectancy table
 - 1953 if the structure is depreciated from the 30 year life expectancy table
 - 1969 if the structure is depreciated from the 20 year life expectancy table
 - 1974 if the structure is depreciated from the in-ground swimming pool depreciation table
 - 1989 if the structure is depreciated from the above-ground swimming pool depreciation table.

Step 7 *Swimming pools only. If the pool shows excessive physical deterioration for its age and you have subtracted six (6) years from its construction year, you must enter the new year in the “Eff. Age” column. This is explained in the section **Using the Swimming Pools Depreciation Tables** in Appendix B.*

If the effective age of the pool is the same as the actual age, leave this column blank.

Step 8 In the “Cond.” column, enter the code indicating the assigned condition of the structure. Table 5-1 describes the codes for this column.

Table 5-1. Condition Ratings for Yard Improvements

Classification	Indicated Depreciation
Excellent	The structure is in like-new physical condition and has been well maintained. It has been modernized and updated and suffers from no inutilities.
Good	The structure has been maintained in better physical condition than the majority of structures of its age and suffers from no deferred maintenance. It offers more amenities and has better utility than the majority of the structures of its design.
Average	The structure has been maintained like and is in the typical physical condition of the majority of structures of its age. It offers the same utility as the majority of the structures of its design.
Fair	The structure suffers from minor deferred maintenance and demonstrates less physical maintenance than the majority of structures of its age. It suffers from minor inutilities in that it lacks an amenity that the majority of structures of its design offer.
Poor	Many repairs needed; the structure suffers from extensive deferred maintenance. It suffers from major inutilities in that it lacks several amenities that the majority of structures of its design offer. However, it is still being put to some use in the farming operation.
Very Poor	Extensive repairs needed; the structure suffers from extensive deferred maintenance and is near the end of its physical life. It suffers from extensive inutilities in that it lacks most amenities that the majority of structures of its age and design offer. Poor location for the type of structure.

Note: Instructions for determining the condition rating for a structure are provided in Appendix B.

Step 9 In the “Features” column, enter the abbreviations for any features that alter the base rate for the structure. For a list of features for each type of

structure, refer to the section “Improvement Features” on the property record card, shown in Figure 5-3.

Step 10 In the “L/M” column, enter the location multiplier for your county, which can be found in Table C-1 in Appendix C.

Step 11 In the “Size or Area” column, enter the size or area of the structure. “Size” refers to the dimensions of the structure, such as length and width, or diameter and height. “Area” refers to the square foot ground area of the structure.

To determine whether to enter the size (and if size is used, exactly which dimensions) or the area of the structure, refer to the cost schedule for the structure type. Measure the dimensions and use the same units of measurement as the appropriate cost schedule uses.

Step 12 In the “Normal Depr.” column, enter the total depreciation from the appropriate depreciation table. Information about evaluating depreciation is provided in Appendix B.

IMPROVEMENT DATA AND COMPUTATIONS									
Occupancy		Story Height		Attic		Bsm't Crawl		Improvement Features	
1 Single Family 2 Duplex 3 Triplex 4 4-6 Family 5 M. Home 6 M. Home 7 M. Home 8 M. Home 9 M. Home		1 --- 2 --- 3 --- 4 --- 5 --- 6 --- 7 --- 8 --- 9 ---		0 None 1 Unfinished 2 Finished 3 3/4 Finished 4 Full		0 None 1 Unfinished 2 Finished 3 3/4 Finished 4 Full		Major Items 1 Concrete Floor 2 Dry Floor 3 Carpet 4 Hardwood 5 Ceramic 6 Insulation 7 Windows 8 Doors 9 Stairs 10 Kitchen 11 Bath 12 Heating 13 Cooling 14 Electrical 15 Plumbing 16 Foundation 17 Foundation 18 Foundation 19 Foundation 20 Foundation 21 Foundation 22 Foundation 23 Foundation 24 Foundation 25 Foundation 26 Foundation 27 Foundation 28 Foundation 29 Foundation 30 Foundation 31 Foundation 32 Foundation 33 Foundation 34 Foundation 35 Foundation 36 Foundation 37 Foundation 38 Foundation 39 Foundation 40 Foundation 41 Foundation 42 Foundation 43 Foundation 44 Foundation 45 Foundation 46 Foundation 47 Foundation 48 Foundation 49 Foundation 50 Foundation 51 Foundation 52 Foundation 53 Foundation 54 Foundation 55 Foundation 56 Foundation 57 Foundation 58 Foundation 59 Foundation 60 Foundation 61 Foundation 62 Foundation 63 Foundation 64 Foundation 65 Foundation 66 Foundation 67 Foundation 68 Foundation 69 Foundation 70 Foundation 71 Foundation 72 Foundation 73 Foundation 74 Foundation 75 Foundation 76 Foundation 77 Foundation 78 Foundation 79 Foundation 80 Foundation 81 Foundation 82 Foundation 83 Foundation 84 Foundation 85 Foundation 86 Foundation 87 Foundation 88 Foundation 89 Foundation 90 Foundation 91 Foundation 92 Foundation 93 Foundation 94 Foundation 95 Foundation 96 Foundation 97 Foundation 98 Foundation 99 Foundation 100 Foundation 101 Foundation 102 Foundation 103 Foundation 104 Foundation 105 Foundation 106 Foundation 107 Foundation 108 Foundation 109 Foundation 110 Foundation 111 Foundation 112 Foundation 113 Foundation 114 Foundation 115 Foundation 116 Foundation 117 Foundation 118 Foundation 119 Foundation 120 Foundation 121 Foundation 122 Foundation 123 Foundation 124 Foundation 125 Foundation 126 Foundation 127 Foundation 128 Foundation 129 Foundation 130 Foundation 131 Foundation 132 Foundation 133 Foundation 134 Foundation 135 Foundation 136 Foundation 137 Foundation 138 Foundation 139 Foundation 140 Foundation 141 Foundation 142 Foundation 143 Foundation 144 Foundation 145 Foundation 146 Foundation 147 Foundation 148 Foundation 149 Foundation 150 Foundation 151 Foundation 152 Foundation 153 Foundation 154 Foundation 155 Foundation 156 Foundation 157 Foundation 158 Foundation 159 Foundation 160 Foundation 161 Foundation 162 Foundation 163 Foundation 164 Foundation 165 Foundation 166 Foundation 167 Foundation 168 Foundation 169 Foundation 170 Foundation 171 Foundation 172 Foundation 173 Foundation 174 Foundation 175 Foundation 176 Foundation 177 Foundation 178 Foundation 179 Foundation 180 Foundation 181 Foundation 182 Foundation 183 Foundation 184 Foundation 185 Foundation 186 Foundation 187 Foundation 188 Foundation 189 Foundation 190 Foundation 191 Foundation 192 Foundation 193 Foundation 194 Foundation 195 Foundation 196 Foundation 197 Foundation 198 Foundation 199 Foundation 200 Foundation 201 Foundation 202 Foundation 203 Foundation 204 Foundation 205 Foundation 206 Foundation 207 Foundation 208 Foundation 209 Foundation 210 Foundation 211 Foundation 212 Foundation 213 Foundation 214 Foundation 215 Foundation 216 Foundation 217 Foundation 218 Foundation 219 Foundation 220 Foundation 221 Foundation 222 Foundation 223 Foundation 224 Foundation 225 Foundation 226 Foundation 227 Foundation 228 Foundation 229 Foundation 230 Foundation 231 Foundation 232 Foundation 233 Foundation 234 Foundation 235 Foundation 236 Foundation 237 Foundation 238 Foundation 239 Foundation 240 Foundation 241 Foundation 242 Foundation 243 Foundation 244 Foundation 245 Foundation 246 Foundation 247 Foundation 248 Foundation 249 Foundation 250 Foundation 251 Foundation 252 Foundation 253 Foundation 254 Foundation 255 Foundation 256 Foundation 257 Foundation 258 Foundation 259 Foundation 260 Foundation 261 Foundation 262 Foundation 263 Foundation 264 Foundation 265 Foundation 266 Foundation 267 Foundation 268 Foundation 269 Foundation 270 Foundation 271 Foundation 272 Foundation 273 Foundation 274 Foundation 275 Foundation 276 Foundation 277 Foundation 278 Foundation 279 Foundation 280 Foundation 281 Foundation 282 Foundation 283 Foundation 284 Foundation 285 Foundation 286 Foundation 287 Foundation 288 Foundation 289 Foundation 290 Foundation 291 Foundation 292 Foundation 293 Foundation 294 Foundation 295 Foundation 296 Foundation 297 Foundation 298 Foundation 299 Foundation 300 Foundation 301 Foundation 302 Foundation 303 Foundation 304 Foundation 305 Foundation 306 Foundation 307 Foundation 308 Foundation 309 Foundation 310 Foundation 311 Foundation 312 Foundation 313 Foundation 314 Foundation 315 Foundation 316 Foundation 317 Foundation 318 Foundation 319 Foundation 320 Foundation 321 Foundation 322 Foundation 323 Foundation 324 Foundation 325 Foundation 326 Foundation 327 Foundation 328 Foundation 329 Foundation 330 Foundation 331 Foundation 332 Foundation 333 Foundation 334 Foundation 335 Foundation 336 Foundation 337 Foundation 338 Foundation 339 Foundation 340 Foundation 341 Foundation 342 Foundation 343 Foundation 344 Foundation 345 Foundation 346 Foundation 347 Foundation 348 Foundation 349 Foundation 350 Foundation 351 Foundation 352 Foundation 353 Foundation 354 Foundation 355 Foundation 356 Foundation 357 Foundation 358 Foundation 359 Foundation 360 Foundation 361 Foundation 362 Foundation 363 Foundation 364 Foundation 365 Foundation 366 Foundation 367 Foundation 368 Foundation 369 Foundation 370 Foundation 371 Foundation 372 Foundation 373 Foundation 374 Foundation 375 Foundation 376 Foundation 377 Foundation 378 Foundation 379 Foundation 380 Foundation 381 Foundation 382 Foundation 383 Foundation 384 Foundation 385 Foundation 386 Foundation 387 Foundation 388 Foundation 389 Foundation 390 Foundation 391 Foundation 392 Foundation 393 Foundation 394 Foundation 395 Foundation 396 Foundation 397 Foundation 398 Foundation 399 Foundation 400 Foundation 401 Foundation 402 Foundation 403 Foundation 404 Foundation 405 Foundation 406 Foundation 407 Foundation 408 Foundation 409 Foundation 410 Foundation 411 Foundation 412 Foundation 413 Foundation 414 Foundation 415 Foundation 416 Foundation 417 Foundation 418 Foundation 419 Foundation 420 Foundation 421 Foundation 	

Figure 5-3. Improvement Features

Task 2—Determining the Base Rate

You determine the base rate of the structure using the cost schedule for the appropriate type of structure. The cost schedules for residential and agricultural yard structures are provided in Appendix C.

The cost schedules provide either whole dollar or square foot unit values. The schedules are based on a “C” grade unless otherwise specified. Each schedule includes base rates for the typical range of size or configuration for the type of structure.

The rates given, unless otherwise specified, apply to detached, free standing structures. **For attached structures, not identified as such in the pricing schedules, apply the following multipliers to the price derived from the pricing schedules:**

- (1) If one (1) end or the shortest length is attached, multiply by ninety-hundredths (.90).
- (2) If one (1) side or the longest length is attached, multiply by eighty-hundredths (.80).

The shading in Figure 5-4 indicates the columns of the “Summary of Non-Residential Improvements” table that you complete when determining the base rate for a structure.

IMPROVEMENT DATA AND COMPUTATIONS																		
										IMPROVEMENT FEATURES								
										Major Items								
										Agricultural								
										BARN								
										T / S / L / P / E / I / D / Q								
										CONFINEMENT								
										T / P / E / C / I								
										Slatted Floors								
										CORN CRIB								
										Frame/Wire								
										No Roof								
										Floor								
										CRANARIES								
										Storage Bins								
										Pole Type								
										GRAIN BINS - STEEL								
										Barnyard Light or								
										Barnyard								
										QUONSET BUILDINGS								
										E / I / H								
										Concrete								
										SLURRY TANKS								
										Inground/above ground								
										Round/Rectangle								
										Slit Cover/No Cover								
										Concrete								
										SL / D / L								
										SWIMMING POOL								
										Underwater Lighting								
										Filter								
										Heater								
										Non-rectangular Shape								
										Enclosure Type								
										TENNIS COURT								
										Asphalt								
										UTILITY SHED								
										T / G								
O T E N																		
SUMMARY OF RESIDENTIAL IMPROVEMENTS																		
ID	Use	Story Height	Const. Type	Grade	Year Const.	Est. Age	Cond.	Base Rate	Features	L / M	Adj. Rate	Size or Area	Replacement Cost	Total Depr.	Remainder Value	% Comp	Nibol Factor	Improvement Value
01	Dwelling																	
02																		
03																		
04																		
05																		
06																		
07																		
Total Residential Improvement Value																		
Supplemental Card Residential Improvement Value																		
Total Residential Improvement Value																		
SUMMARY OF NON-RESIDENTIAL IMPROVEMENTS																		
ID	Use	Story Height	Const. Type	Grade	Year Const.	Est. Age	Cond.	Base Rate	Features	L / M	Adj. Rate	Size or Area	Replacement Cost	Normal Depr.	Remainder Value	% Obs.	Nibol Factor	Improvement Value
01																		
02																		
03																		
04																		
05																		
06																		
Total Non-Residential Improvement Value																		
Supplemental Card Non-Residential Improvement Value																		
Total Non-Residential Improvement Value																		

Figure 5-4. Columns Completed in Task 2

Using Area (Square Footage)

To determine the base rate for a structure that uses a schedule based on **area (square footage)**, perform these steps:

- Step 1 Based on the type of structure, locate the appropriate cost schedule.
- Step 2 In the “Area” column of the cost schedule, locate the row corresponding to the square footage of the structure (entered in the “Size and Area” column in the “Summary of Non-Residential Improvements” section).

If the structure is any type other than a general purpose pole barn, use the area in the cost schedule that is closest to the actual square footage of the structure. There is no need to interpolate between these rates.

If the structure is a general purpose pole barn, perform the interpolation procedure described in the cost schedule and shown in Example 2, below. The interpolation procedure calculates a value for a pole barn that has measurements different than those listed in the schedule. The first number in the size column represents the width of the structure and the second number represents the length. A size deviation in a building should be compared against the width column of the schedule first.

The procedure below applies when selecting the next smallest and next largest structure from the cost schedule:

- *If the width of the subject building exactly matches the width in the size column, the interpolation of the rates is between the lengths only. For example, a subject building measuring 50' x 150' uses the 50' x 140' building and the 50' x 160' building in the interpolation process.*
- *If the width of the subject does not exactly match the width in the size column and the lengths do match, the interpolation of the rates is between the widths only. For example, a subject building measuring 48' x 100' uses the 40' x 100' building and the 50' x 100' building in the interpolation process.*
- *If the width and length of the subject building does not exactly match the sizes listed in the cost schedule, the interpolation of the rates begins with the width first, then the length. A subject building measuring 75' x 150' uses the 60' x 140' building and the 80' x 160' building in the interpolation process. The first comparison in this example is the width since 75' is above 60' and below 80'. The second qualifier is the 140' length and the 160' length which is the range when analyzing the 150' length.*

If the area of the structure is larger than the largest area or smaller than the smallest area provided in the cost schedule, extrapolate to calculate the amount to add to, or subtract from, the base rate. When extrapolating, perform the following calculations:

- a. *For an area larger than the square footage listed on the schedule, calculate the difference between the rate of the largest square footage and the rate of the next highest square footage. Subtract this difference from the rate of the largest square footage to arrive at the appropriate rate for the subject building.*

- b. *For an area smaller than the square footage listed on the schedule, calculate the difference between the rate of the smallest square footage and the rate of the next smallest square footage. Add this difference to the rate of the smallest square footage to arrive at the appropriate rate for the subject building.*

Step 3 Find the intersection of the selected row (area in square feet) and the appropriate column. In the “Base Rate” column in the “Summary of Non-Residential Improvements” section, enter the number that you find (or interpolate or extrapolate).

Note: The column headings vary in the cost schedules. Often there are separate columns for different types of construction.

Example 1: The following example illustrates the procedure of determining the base square foot rate for a detached frame garage which measures 20' x 24'.

- a. Calculate the area to be 480 square feet (20 x 24 = 480 square feet)
- b. In the detached garage schedule, find the area closest to 480 square feet.
- c. In the row for 500 square feet, follow across to the right to the column labeled frame.
- d. Record the base rate of \$21.05 in the base rate column of the “Summary of Non-Residential Improvements” section.

Example 2:

The following detailed example illustrates the interpolation procedure using a 14' high general purpose pole building with the dimensions of 75' by 150'.

- a. Select the model width(s) and length(s) closest to the subject building (60' x 140' and 80' x 160').
- b. Select (or calculate) the square foot rate applicable for each of the two areas immediately smaller and larger than the subject building.

$$60' \times 140' = 8,400 = 6.10$$

$$80' \times 160' = 12,800 = 5.80$$

Any height adjustment to the subject building above 14' or below 14' must be attributed to the smallest size and largest size when calculating the rate in Step b.

- c. Calculate the difference in the whole dollar value applicable to each of the areas selected in Step b.

$$60' \times 140' = 8,400 \times 6.10 = 51,240$$

$$80' \times 160' = 12,800 \times 5.80 = 74,240$$

$$74,240 - 51,240 = 23,000$$

- d. Divide the result from Step c by the difference in the areas used in Step b.

$$12,800 - 8,400 = 4,400 \text{ sq. ft.}$$

$$23,000 \div 4,400 = 5.23$$

- e. Apply the rate from Step d to the difference in the area of the subject building and the smaller area of the two used in Step b.

$$\text{Subject building } 75' \times 150' = 11,250 \text{ sq. ft.}$$

$$\text{Smaller building } 60' \times 140' = 8,400 \text{ sq. ft.}$$

$$11,250 - 8,400 = 2,850 \text{ sq. ft.}$$

$$2,850 \times 5.23 = 14,905$$

- f. Add the result from Step e to the whole dollar value calculated for the smaller area in Step c and round to the nearest \$10 to arrive at the value of the 75' x 150' building.

$$60' \times 140' \times 6.10 = 51,240$$

$$51,240 + 14,905 = 66,150$$

Using Whole Dollar Amounts

To determine the base rate for a structure that uses a schedule based on **whole dollar amounts**, perform these steps:

- Step 1 Based on the type of structure, locate the appropriate cost schedule.
- Step 2 In the "Size" column of the cost schedule, locate the row corresponding to the size of the structure, which you entered in the "Size and Area" column in the "Summary of Non-Residential Improvements" section. Use the area in the cost schedule that is closest to the actual size of the structure.

Note: *If the size of the structure is larger than the largest size or smaller than the smallest size provided in the cost schedule, extrapolate to calculate the amount to add to, or subtract from, the base rate. When extrapolating, go to the column that best represents the size of the subject building and perform the following calculations:*

- For sizes smaller than those listed in the cost schedule, calculate the difference between the two smallest sizes listed in the schedule and subtract the difference from the smallest size in the schedule.
- For sizes larger than those listed in the cost schedules, calculate the difference between the two largest sizes listed in the schedule and add the difference to the largest size in the schedule.

- Step 3 Find the intersection of the selected row and the appropriate column. In the "Base Rate" column in the "Summary of Non-Residential Improvements" section, enter the number that you find (or extrapolate).

Example 1: The following example illustrates the procedure of determining the whole dollar base rate for a 18' diameter above ground pool:

- a. In the diameter column, find the diameter closest to 18'.
- b. In the 18' diameter row, locate the base rate.
- c. Record the rate of \$2300 in the base rate column of the "Summary of Non-Residential Improvements" section.

Example 2: The following example illustrates the extrapolation procedure for finding the base rate for a steel grain bin that measures 30' x 55' 0".

- a. Find the size and base rate for the closest 30' steel bin. This is 30' x 47'8" which has a base rate of 30,400.
- b. Find the size and base rate for the next closest 30' steel bin. This is 30' x 40'4" which has a base rate of 24,100.
- c. Find the difference between the rates found in Step a and Step b ($30,400 - 24,100 = 6,300$).
- d. Add the difference calculated in Step c to the largest 30' bin rate in Step a ($6,300 + 30,400 = 36,700$).
- d. The base rate for a 30' x 55'0" steel bin is 36,700. Record this base rate in the base rate cell in the "Summary of Non-Residential Improvements" section.

Task 3—Determining the Adjusted Base Rate and Replacement Cost

The adjusted base rate for the structure is the base rate, adjusted to take into account any relevant features identified for the structure, an adjustment for location (by applying the location cost multiplier), and the grade factor percentage. *If the structure uses a cost schedule based on area (square footage)*, the replacement cost for the structure is the structure's area multiplied by the adjusted base rate (per square foot). If the structure uses a cost schedule based on whole dollar amounts, the replacement cost is the same as the adjusted base rate.

The shading in Figure 5-5 indicates the columns of the "Summary of Non-Residential Improvements" section that you complete when determining the adjusted base rate and replacement cost of the structure.

IMPROVEMENT DATA AND COMPUTATIONS																		
										IMPROVEMENT FEATURES								
										Major Items								
										Agricultural								
										BARN								
										T / S / L / P / E / I / D / Q								
										CONFINEMENT								
										T / P / E / C / I								
										Slatted Floors								
										CORN CRIB								
										Frame/Wire								
										Fence Standing Drive Thru								
										No Root								
										Floor								
										CRANARIES								
										Storage Bins								
										Pole Type								
										GRAIN BINS - STEEL								
										Barnyard Light or								
										Barnyard Capacitor								
										QUONSET BUILDINGS								
										E / I / H								
										Concrete								
										SLURRY TANKS								
										Inground/above ground								
										Round/Rectangle								
										Slit Cover/No Cover								
										Concrete								
										SL / D / L								
										SWIMMING POOL								
										Underwater Lighting								
										Unlined/Glass Lined								
										Filter								
										Heater								
										Non-rectangular Shape								
										Enclosure Type								
										TENNIS COURT								
										Asphalt								
										UTILITY SHED								
										T / G								
O T E N																		
SUMMARY OF RESIDENTIAL IMPROVEMENTS																		
ID	Use	Story Height	Const. Type	Grade	Year Const.	Est. Age	Cond.	Base Rate	Features	L / M	Adj. Rate	Size or Area	Replacement Cost	Total Depr.	Remainder Value	% Comp	Nibol Factor	Improvement Value
01	Dwelling																	
02																		
03																		
04																		
05																		
06																		
07																		
Total Residential Improvement Value																		
Supplemental Card Residential Improvement Value																		
Total Residential Improvement Value																		
SUMMARY OF NON-RESIDENTIAL IMPROVEMENTS																		
ID	Use	Story Height	Const. Type	Grade	Year Const.	Est. Age	Cond.	Base Rate	Features	L / M	Adj. Rate	Size or Area	Replacement Cost	Total Depr.	Remainder Value	% Comp	Nibol Factor	Improvement Value
01																		
02																		
03																		
04																		
05																		
06																		
07																		
Total Non-Residential Improvement Value																		
Supplemental Card Non-Residential Improvement Value																		
Total Non-Residential Improvement Value																		

Figure 5-5. Columns Completed in Task 3

To determine the adjusted base rate and replacement cost for the structure, perform these steps:

- Step 1 Compare the features that you entered in the “Features” column in the “Summary of Non-Residential Improvements” section with the features in the cost schedule for the structure. If the cost schedule indicates that the base rate should be adjusted because of one or more of the features, adjust the base rate accordingly.
- Step 2 Determine and enter the location cost multiplier established for your county in the “L/M” cell. The table containing the location cost multipliers can be found in Appendix C.
- Step 3 Divide the grade factor percentage corresponding to the grade entered in the “Grade” column in the “Summary of Non-Residential Improvements” section by 100 to arrive at a multiplier. Instructions for determining the grade factor percentage for a structure are provided in the section **Assigning Grades to Residential and Agricultural Yard Structures** in Appendix A.
- Step 4 Calculate the adjusted base rate by multiplying the base rate (adjusted for any features) by the multiplier obtained in Step 2 and then by the multiplier in step 3:

$$\begin{array}{ccccccc} \text{Adjusted} & = & \text{Base rate} & \times & \text{Multiplier} & \times & \text{Multiplier} \\ \text{base rate} & & \text{adjusted} & & \text{obtained} & & \text{obtained in} \\ & & \text{for features} & & \text{in Step 2} & & \text{Step 3} \end{array}$$

Enter the adjusted base rate in the “Adj. Rate” column.

- Step 5 *If the structure uses a schedule based on area (square footage),* calculate the replacement cost by multiplying the adjusted base rate (entered in the “Adj. Rate” column) by the structure’s square footage (entered in the “Size or Area” column):

$$\begin{array}{ccccc} \text{Replacement} & = & \text{Adjusted} & \times & \text{Area} \\ \text{cost} & & \text{base rate} & & \text{(square footage)} \end{array}$$

Round the replacement cost to the nearest \$10 and enter it in the “Replacement Cost” column.

If the structure uses a schedule based on whole dollar amounts, round the adjusted base rate (entered in the “Adj. Rate” column) to the nearest \$10 and enter it in the “Replacement Cost” column.

Example: The procedures for calculating the adjusted base rate and the replacement cost of a 20’ x 24’ detached frame garage with a quality rating of D is as follows:

- The base rate for a 480 square foot detached frame garage of average quality is \$21.05.
- The adjusted rate for the garage is the product of the base rate times the location cost multiplier (i.e. 1.00), times the D grade multiplier of .80. The adjusted base rate is 16.84 ($21.05 \times 1.00 \times .80 = 16.84$).
- Record the rate in the adjusted base rate cell in the “Summary of Non-Residential Improvements” section.

- d. The replacement cost is the product of the adjusted base rate times the area of the detached garage. The replacement cost is \$8,080 when rounded to the nearest \$10.
- e. Record the replacement cost in the “Summary of Non-Residential Improvements” section.

Task 4—Calculating the Remainder Value

The structure's remainder value is its replacement cost adjusted for normal depreciation. The shading in Figure 5-6 indicates the columns of the “Summary of Non-Residential Improvements” table that you complete when calculating the remainder value of the structure.

Figure 5-6. Columns Completed in Task 4

To calculate the remainder value, perform these steps:

- Step 1 Subtract the percentage determined for total depreciation (entered in the “Normal Depr.” column) from 100%.
- Step 2 Divide the result obtained in Step 1 by 100 to arrive at a multiplier.
- Step 3 Calculate the remainder value by multiplying the replacement cost of the structure (entered in the “Replacement Cost” column) by the multiplier obtained in Step 2.

Remainder cost = Replacement cost x Multiplier obtained in Step 2

Enter the remainder value in the “Remainder Value” column rounded to the nearest \$10.

Example: The replacement cost of a structure is \$5,500. The normal depreciation percentage for the structure is 30%. The remainder value is:
 $100\% - 30\% = 70\% \div 100 = .70 \times \$5,500 = \$3,850.$

Task 5—Calculating the Improvement Value

The structure's improvement value is its remainder value, adjusted for abnormal obsolescence and neighborhood factor (if applicable) rounded to the nearest \$100. The shading in Figure 5-7 indicates the columns of the “Summary of Non-Residential Improvements” table that you complete when calculating the improvement value of the structure.

IMPROVEMENT DATA AND COMPUTATIONS																		
Major Items										Improvement Features								
Residential										Agricultural								
C Concrete Floor D Dirt Floor E Electric Lights G Grade H Insulation L Loft P Plumbing S Siding T Type of Construction										BARN T/S/L/P/E/I/D/Q CONFINEMENT T/P/E/C/I Slatted Floors CORN CRIB Frame/Wire Attached Drive Thru No Root Floor								
BOAT HOUSE T/G/D/Q Open Side CATWALK T/G/D Open/Enclosed Back-to-back DETACHED GARAGE T/G/D/L/Q GREENHOUSE Gas Standing Attached at End Lean-to ST/D/G/L SWIMMING POOL T Underwater Lighting Filter Heater Non-rectangular Shape Enclosure Type TENNIS COURT Asphalt UTILITY SHED T/G										GRANARIES Storage Bins Pole Type GRAIN BINS - STEEL Attached Light or Built-in Capacity QUONSET BUILDINGS E/I/H CONCRETE SLURRY TANKS Inground/Above ground Round/Rectangle Silo Cover/No Cover Silo Concrete ST/D/G/L Masonry Conc. Bk./Brick Steel Unlined/Glass Lined TRENCH & BUNKER SILOS Depth Width								
O T E N																		
SUMMARY OF RESIDENTIAL IMPROVEMENTS																		
ID	Use	Story Height	Const. Type	Grade	Year Const.	Est. Age	Cond.	Base Rate	Features	L/M	Adj. Rate	Size or Area	Replacement Cost	Total Depr.	Remainder Value	% Comp	Nibod Factor	Improvement Value
01	Dwelling																	
02																		
03																		
04																		
05																		
06																		
07																		
SUB-TOTAL, ONE UNIT															Total Residential Improvement Value			
SUB-TOTAL, SUB-TOTAL															Supplemental Card Residential Improvement Value			
SUMMARY OF NON-RESIDENTIAL IMPROVEMENTS																		
ID	Use	Story Height	Const. Type	Grade	Year Const.	Est. Age	Cond.	Base Rate	Features	L/M	Adj. Rate	Size or Area	Replacement Cost	Normal Depr.	Abnorm. Obs.	Nibod Factor	Improvement Value	
01																		
02																		
03																		
04																		
05																		
06																		
SUB-TOTAL, SUB-TOTAL															Total Non-Residential Improvement Value			
Grade and Design Factor															Supplemental Card Non-Residential Improvement Value			
ADJUSTED SUB-TOTAL																		
Location Multiplier																		
Replacement Cost																		
Heating & Air Conditioning																		
Plumbing																		
Electrical																		
Roofing																		
Foundation																		
Exterior																		
Interior																		
Accommodations																		
Total Number of Rooms																		
Bedrooms																		
Family Room																		
Formal Dining Room																		
Living Room																		
Kitchen																		
Breakfast Room																		
Bath																		
Laundry																		
Storage																		
Fireplace																		
Masonry																		
Metal																		

Figure 5-7. Columns Completed in Task 5

To calculate the improvement value of the structure, perform these steps:

- Step 1 *If abnormal obsolescence depreciation applies to the structure*, divide the dollar amount of abnormal obsolescence by the “Remainder Value” to get an abnormal obsolescence depreciation percentage. Enter this percentage in the “Abnorm Obs” Column of the property record card.

Note:

This column can also be utilized to make adjustments for improvements less than 100% complete. Be sure to indicate what you have done in the memorandum section.

- Step 3 Calculate the neighborhood factor and enter the result in the “Nhbd Factor” cell. Information on neighborhood factors can be found in Appendix B.
- Step 4 The improvement value is the remainder value of the improvement, adjusted for % complete, abnormal obsolescence and neighborhood factor (if necessary), rounded to the nearest \$100. Enter this amount in the “Improvement Value” column on the property record card.

Example: The remainder value of a structure is \$3,850. Assuming the structure is 100% complete, suffers no abnormal obsolescence and the neighborhood factor is 1.00, the improvement value is \$3,900.

Task 6—Calculating the Total Non-Residential Improvement Value

Calculate the improvement value for each structure by performing Task 1 through Task 5 for each structure. If you run out of rows in the “Summary of Non-Residential Improvements” section of the property record card, use an additional card (or cards).

To calculate the total non-residential improvement value for the property, perform these steps:

- Step 1 *If you used **only one** property record card to complete the “Summary of Non-Residential Improvements” for the property*, sum the entries in the “Improvement Value” column and enter the total in the “Total Non-Residential Improvement Value” cell.

*If you used **more than one** property record card to complete the “Summary of Non-Residential Improvements” for the property*, on each card except Card 001, sum the entries in the “Improvement Value” column and enter the total in the “Total Non-Residential Improvement Value” cell.

- Step 2 Sum the entries in the “Total Non-Residential Improvement Value” cell of all of the property record card except Card 001. Enter the total in the “Supplemental Card Non-Residential Improvement Total” cell on Card 001.
- Step 3 On Card 001, sum the entries in the “Improvement Value” column, including the entry in the “Supplemental Card Non-Residential

Improvement Total” cell and enter the total in the “Total Non-Residential Improvement Value” cell.

[illegible]

Figure 5-8. Calculating the Total Non-Residential Improvement Value Example